DIRECTORATE GENERAL FOR INTERNAL POLICIES
POLICY DEPARTMENT A: ECONOMIC AND SCIENTIFIC POLICIES

Technical meeting on ADVANCE TAX RULINGS

Tuesday, 2 June 2015, 13:00 – 15:00
European Parliament (Brussels), Room ASP A1G-2

13:00 – 13:30
Transportation and equality in tax rulings across the European Union
Elly VAN DE VELDE
Professor of Tax Law, Faculty of Law, Hasselt University;
Guest Professor, Faculty of Law, University of Antwerp
(CV attached).

13:30 – 14:00
Tax rulings, fiscal state aid and exchange of information
Raymond LUJA
Professor of Comparative Tax Law at the Faculty of Law at Maastricht University;
Fiscal State Aid Expert for Loyens & Loeff N.V., Amsterdam (CV attached)

14:00 – 14:45
Q&A session.
CVs

Elly VAN DE VELDE

Elly Van de Velde is currently Professor of Tax Law at the Faculty of Law at Hasselt University. She is also Guest Professor at the Law Faculty of the University of Antwerp.

Elly Van de Velde earned her PhD in Tax Law from the University of Antwerp in 2009 with a thesis on Tax ‘arrangements’ between the tax administration and the taxpayer: the legal limits, legal qualification, and legal consequences. She lectures on Advanced Study of Tax Law (2nd Master of Law), Tax Law for companies (Master of Economics), Tax Law (3rd Bachelor of Economics) at Hasselt University and on Advanced Study of Personal Income Tax (Master of Tax Law) and Specific questions on Income Taxes (Master of Tax Law) at the University of Antwerp. Together with prof. Caroline Vanderkerken, Elly van de Velde is heading the Tax Law Research Unit at Hasselt University.

Raymond LUJA

Raymond Luja, Professor of Comparative Tax Law at the Faculty of Law at Maastricht University. Fiscal State Aid Expert for Loyens & Loeff N.V., Amsterdam.

Raymond Luja obtained a Master’s degree in Fiscal Economics from Maastricht University (1998) as well as a Master’s degree in Law from the Open University of the Netherlands (2001). He earned his PhD with a thesis on fiscal state aid at Maastricht University in 2003 where he was appointed full professor in 2006. From 1998 to date he has worked at the Department of Tax Law where he has been Head of Department and Director of Studies of the LL.M Programme in (International and European) Tax Law. He has also been the vice-dean of the Faculty of Law and a member of the Faculty Council before that. Professor Luja is a senior research fellow and programme leader at the Ius Commune Research School and the Maastricht Centre for Taxation. Next to his activities at Maastricht University Professor Luja has been of counsel to Loyens & Loeff N.V. in Amsterdam since 2001, where he is a member of their EU Tax Law Group and a state aid specialist. He is also a visiting professor at the Leiden International Tax Center and a member of the editorial boards of the Maastricht Journal of European and Comparative Law and the Dutch Maandblad Belasting Beschouwingen. Moreover, he lectured in fiscal state aid and harmful tax competition at several European universities. He has been a contributor to events of academic and professional organizations like the IFA, CIOT, EATLP and GREIT and the Dutch NOB and RB. He has published primarily on issues of European tax law and fiscal state aid in particular.